

3. From in or about 2009 through July 2018, in the Northern District of Ohio, LARRY DAYTON, and other individuals, did unlawfully, voluntarily, intentionally, and knowingly conspire, combine, confederate, and agree together and with other individuals to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the

lawful government functions of the Internal Revenue Service of the Treasury Department in the ascertainment, computation, assessment, and collection of the revenue: to wit, income taxes and employment taxes.

OBJECT OF THE CONSPIRACY

4. The object of the conspiracy was to conceal taxable income as well as payroll from the Internal Revenue Service ("IRS").

MANNER AND MEANS

It was part of the conspiracy that:

5. From 2009 through July 2018, Defendant and other individuals owned and operated Redemption and Skilled Shamrock.

6. Defendant and his co-conspirators put both IGBs in the name of a nominee owner to conceal their true ownership of and income from the IGBs.

7. Defendant and his co-conspirators conducted and directed others to conduct weekly audits at both IGBs to track the cash paid in to each machine, cash paid out by each machine, and collect the cash profits from the business.

8. Defendant and his co-conspirators split the cash profits earned by Redemption and Skilled Shamrock.

9. Neither Defendant nor his co-conspirators accurately reported their profits from the IGBs on their individual tax returns.

10. Defendant and his co-conspirators paid Skilled Shamrock's employees in cash and failed to report, withhold, and remit and payover to the IRS the payroll tax associated with the cash payroll paid to staff.

OVERT ACTS

In furtherance of the conspiracy, and to effect the objects thereof, the following overt acts were committed in the Northern District of Ohio, and elsewhere:

11. In or around 2009, Defendant and his co-conspirators opened and operated an IGB called Redemption in Massillon, Ohio.

12. From in or around 2009 through in or around July 2018, Defendant and his co-conspirators opened and operated a second IGB called Redemption in Canton, Ohio.

13. From in or around 2009 through in or around July 2018, Defendant and his co-conspirators operated an IGB called Skilled Shamrock in Canton, Ohio.

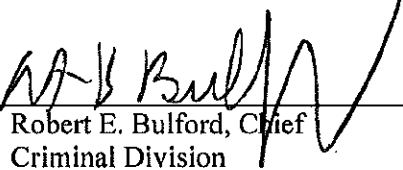
14. Defendant signed and filed false U.S. Individual Income Tax Returns, Forms 1040 on or about the dates listed below:

Overt Act	Approximate Filing Date with the IRS or Due Date	Taxpayer	Tax Year	Form
(i)	11/06/2013	LARRY DAYTON	2012	1040
(ii)	04/15/2014	LARRY DAYTON	2013	1040
(iii)	04/15/2015	LARRY DAYTON	2014	1040
(iv)	05/19/2016	LARRY DAYTON	2015	1040
(v)	04/15/2017	LARRY DAYTON	2016	1040
(vi)	04/15/2018	LARRY DAYTON	2017	1040

All in violation of Title 18, United States Code, Section 371.

MICHELLE M. BAEPLER
First Assistant United States Attorney

By:


Robert E. Bulford, Chief
Criminal Division